

**Written Submission for Property Taxpayers' Bill of Rights Hearing  
On May 22, 2013**

**Date:** May 17, 2013  
**From:** Shirley Johnson  
Roseville, CA  
(via e-mail)  
**To:** Mark Sutter, Taxpayers' Rights Advocate Office

Public Hearing May 22 in Sacramento I have a concern about Sacramento County delinquent water & sewage bills being transferred to delinquent Property Tax bills. When I regained some property through foreclosure I paid the delinquent Property Tax bill as I knew it was required. After I paid the bill I found out that the delinquent water & sewage costs had been added (which belonged to the prior owner). I was told the owner is responsible for the bills (not the tenant). Why then was I responsible for the prior owner's water & sewage (other than the agreement between the two departments)? If this was in the newspapers & TV every person facing foreclosure would stop paying water & sewage knowing that their water couldn't be turned off and their delinquent bills would be paid in foreclosure. I request that this practice be reconsidered (retroactively preferred).

**STATE BOARD OF EQUALIZATION**



Appeal Name: Shirley Johnson  
Case ID: Public Hearing ITEM # F2  
Date: May 22, 2013 Exhibit No: 5.4  
TP FTB DEPT PUBLIC COMMENT

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TAXPAYER'S RIGHTS ADVOCATE'S OFFICE